





revenue may exceed the assessment. It is true he is entitled to apply

bring his receipts to a higher figure than the statutory amount, but generally the possession of hard cash is more satisfactory than a honorific title, and so the quota is just made up with a few hundred taels to spare. If it is known that the revenue of a port has considerably outgrown the assessment, the Peking authorities tack on a 'supplementary' sum which henceforth has got to be forwarded along with the original valuation. Canton, for instance, was originally assessed at only Taels 43,000, but when foreign trade began to swell the receipts in the early years of the century, a supplementary valuation of Tls. 355,000 was added on. But it may be assumed that when all the Peking authorities share in the plunder, they do by no means at the present, which candidate must lavish all round in order to secure his appointment, there is no over-eagerness to cut the margin too fine, nor very great zeal in the interests of the public exchequer.

The old Custom houses as enumerated in the *Hwei Tien* are the following:

- (1) The octroi levied at the Peking gate (this might be omitted as being a municipal rate rather than an Imperial Tax);
- (2) Chang Chia Kou and the other passes leading through the great wall at Tientsin, (4) Shan Hai Kwan and subsidiary ports round the North of the Gulf of Pechili, (5) Fengtien and other inland places in Manchuria, (6) Liu Tsing in Shan-tung on the grand canal, (7) Kwei I-lwa in Shansi on the grand canal, (8) The Kiang-su Maritime Customs and a place called 'Hu-yeh' (assessed at Tls. 441,000), (9) Hwai-an on the Yangchow on the grand canal, (10) Fengyang and Wuhu in Anhwei, (11) Kiuchang and Kanchow in Kiangsi, (12) Foochow and other ports in Fukien, (13) Si-shien-kwan and Pei-shan-kwan near Nanking, (14) Chekiang Maritime Customs, (15) Wu-chang in Hupeh, (16) Kwei-kwan on the Yangtze in Szechuan, (17) Canton Maritime Customs, (18) Tai-ping-kwan and Haun-chow in Kwangsi. The total revenue derived from all these places at the beginning of the century was, in round numbers, Tls. 4,600,000.

In estimating the value of the Customs revenue at the present day we must, of course, put at the head of the list the duties on foreign trade collected under foreign supervision. This, which is the only satisfactory feature about the whole business, has risen, since 1860, from a sum of five millions to 186,000,000, and after the opening of the ports under the Tientsin Treaty, nearly fourteen and a half millions in 1881. It has somewhat retrograded since, temporarily no doubt, and allowing for costs of collection it may be put down at Tls. 18,000,000. The foreign staff has no control over the disposition of the revenue, which is paid in the first instance into local banks appointed by the Chinese Superintendent, but it is understood that by an arrangement already come to six tenths were to be handed over to the provincial authorities.

caused by the new system of collection and the remaining four-teeth were to be at the disposal of the Central Government. The whole revenue, however, was under the control of the Peking authorities than that from any other department, and from notices in the Gazette of late years they seem to be insisting on part of the provincial quota being devoted to imperial instead of local uses.

Further remarks on this division the subject are postponed for another article.

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**TELEGRAMS.**

LONDON, 23rd Jan.

In the engagement near Metemehneh the British loss was 74 killed, of whom 11 were officers, including Colonel Burnaby. Of the rebels 800 were killed.

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**LOCAL AND GENERAL.**

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PASSED CANAL:—*Glenfridas*, and *Copacabana*, Jan. 1.

The next FRENCH MAIL, by the M. Co.'s steamer *Ozuz*, left Saigon Saturday, the 24th inst, at 7 a.m.

The next ENGLISH MAIL, by the P. & Co.'s steamer *Bokhara*, left Singapore on Monday, the 24th inst., at 8 a.m. and may be expected here on or about Saturday, the 31st January.

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The *N. S. Feronia* left Singapore for this port on the 18th inst.

The *S. S. Radnorsh* re left Singapore this port on the 22nd inst.

The *O. S. S. Co.'s steamer Stentor*, from Liverpool, left Singapore for this port on the 22nd inst.

**DOCK MOVEMENTS.**—The *Emeralda* went to Kowloon Dock to-day.  
The *Senar* went to Kowloon Dock to-day.  
The *Furness Abbey* left Kowloon Dock to-day.

The *Bothara*, with the next English mail left Singapore for Hongkong at 8 o'clock this morning.

This Agent of the M. M. Company informs us that the Company's S. S. *Cebu*, will sail, left Saigon this morning (Saturday) at 6 o'clock for this port.

Our Foochow correspondent gives us the outlines of a picture which, if at all true, furnishes the materials for a passage in the modern history of China.

reason of age and infirmity. Two Tangs  
Tang was undoubtedly one of the most  
powerful men in China, especially in the  
field; and his country will have lost  
proportion to the truth of the statement  
recorded by our correspondent.







## Hongkong Rates of Postage

